



DEPARTMENT OF THE NAVY
OFFICE OF THE SECRETARY
WASHINGTON, D. C. 20350

SECNAVINST 5300.27
SO-2
4 May 1981

SECNAV INSTRUCTION 5300.27

From: Secretary of the Navy

Subj: Reporting of Morale, Welfare and Recreation (MWR) Activities Personnel Information

Ref: (a) SECNAVINST 7000.22

Encl: (1) DoD Instruction 1330.20, "Reporting of Morale, Welfare and Recreation (MWR) Activities Personnel Information," 4 Sep 1980

1. Purpose. To implement the reporting requirements of enclosure (1).
2. Scope. The provisions of this instruction cover all nonappropriated fund personnel, and all appropriated fund personnel (military and civilian) assigned to Navy and Marine Corps MWR activities.
3. Policy. The Navy and Marine Corps will maintain and report MWR activities' personnel information to enable the Secretary of the Navy to fulfill policy formulation and oversight responsibilities. The cost of establishing the necessary procedures and programs, and, the publication of the required reports may be reimbursed by appropriated funds.
4. Reporting Requirements. The Chief of Naval Operations and the Commandant of the Marine Corps will submit annual consolidated summary reports to the ASN(MRA&L) within 90 days after the end of the fourth quarter of the fiscal year (30 SEP for all MWR categories). The first report, covering FY81, is due 2 January 1982. The data submitted under this instruction and under reference (a) must be consistent.
5. Effective Date and Implementation. This instruction is effective 1 October 1981. Forward two copies of all implementing instructions to the Assistant Secretary of the Navy (Manpower, Reserve Affairs and Logistics) by 30 August 1981.
6. Reports. The MWR Personnel Strength Report has been assigned Report Control Symbol DD-M(Q)1555(5300.). The NAFI Employees' Compensation and Benefits Programs Report has been assigned Report Control Symbol DD-M(A)1554(5300.). These reports are approved for two years only from the date of this directive.

Distribution:
(See page 2)

Robert J. Murray
Under Secretary of the Navy

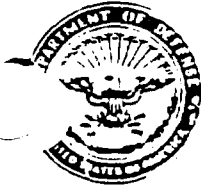
SECNAVINST 5300. 27
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Department of Defense Instruction ASD(MRA&L)

SUBJECT: Reporting of Morale, Welfare, and Recreational (MWR) Activities
Personnel Information

- References:
- (a) DoD Directive 5124.1, "Assistant Secretary of Defense (Manpower, Reserve Affairs, and Logistics)," April 30, 1977
 - (b) DoD Directive 1315.10, "Assignment of Appropriated Funded Personnel to Morale, Welfare and Recreation Activities," March 17, 1978
 - (c) DoD Directive 5000.19, "Policies for the Management and Control of Information Requirements," March 12, 1976
 - (d) through (g), see enclosure 1

A. PURPOSE

This Instruction prescribes standard elements of morale, welfare, and recreational (MWR) activity personnel data that must be maintained and reported periodically to the Secretary of Defense.

B. APPLICABILITY

The provisions of this Instruction apply to the Office of the Secretary of Defense, the Military Departments, and the Defense Agencies (hereafter referred to as "DoD Components").

C. DEFINITIONS

Terms used in this Instruction are defined in enclosure 2.

D. POLICY

It is the policy of the Department of Defense that DoD Components shall maintain and report MWR activities personnel information, in accordance with section F and enclosures 3 through 7.

E. RESPONSIBILITIES

1. The Assistant Secretary of Defense (Manpower, Reserve Affairs, and Logistics) (ASD(MRA&L)), under DoD Directive 5124.1 (reference (a)), has been delegated certain authorities that include morale and welfare responsibilities for the Department of Defense.
2. The Heads of DoD Components shall effect the utilization and reporting of MWR personnel resources, in compliance with the provisions of this Instruction, DoD Directive 1315.10 (reference (b)), and DoD Directive 5000.19 (reference (c)).

Enclosure (1)

F. INFORMATION REQUIREMENTS

1. Annual Reporting. DoD Components will submit annual consolidated summary reports to the ASD(MRA&L) pertaining to the number and type of MWR personnel who are employed or assigned as of the end of the applicable fiscal year, in accordance with the procedures outlined in enclosures 5 and 6. Data will be reported by categories of MWR activities and MWR personnel, as shown in enclosures 3 and 4. Data elements and codes registered in DoD 5000.12-M (reference (d)) will be used for the reporting requirements specified by this Instruction.

a. The MWR personnel categories for Nonappropriated Fund Instrumentality (NAFI) employees shown in enclosure 3 are based on those in DoD 1401.1-M (reference (e)).

b. Annual reports will reflect conditions effective the date of the last payroll before the close of the applicable (government) fiscal year (September 30).

2. Supplemental Reporting. DoD Components will submit supplemental, consolidated reports to the ASD(MRA&L) pertaining to the number and type of MWR personnel assigned in accordance with instructions which will be provided when the need arises.

3. Types of Reports. Each annual report will contain an MWR Personnel Strength Report (enclosure 5) and a NAFI Employees' Compensation and Benefits Programs Report (enclosure 6).

4. Materiality and Assignment to MWR Category. The count of appropriated fund personnel will not include any civilian employees, military officer, warrant officer, or enlisted personnel with less than 25 percent part-time or collateral duties with MWR activities during the quarter preceding the as of reporting date. Each person should be assigned to only one category of MWR activity.

a. To the extent that a single person works in more than one category of activity, that person should be assigned to the category in which the greatest amount of time is spent.

b. If the report preparer cannot easily ascertain in which category an employee has spent the greatest amount of time, the preparer should assign that employee to a single category, and one which the preparer believes to be most correct.

5. Due Dates. Annual reports will be forwarded to the ASD(MRA&L) within 120 days after the end of the fourth quarter of the applicable fiscal year. The first report, covering FY 81, is due February 1, 1982.

6. Content of the Reports

a. MWR Personnel Strength Report. DoD Components will submit summary statements, as shown in enclosure 5. The ASD(MRA&L) will specify the level of

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summary required for supplemental reports (such as, installation, major command, region or area, or Component).

b. NAFI Employees' Compensation and Benefits Programs Report. DoD Components will submit Component summary statements, as shown in enclosure 6. The ASD(MRA&L) will specify the level of summary required for supplemental reports (such as, installation, major command, region or area, or Component).

7. Report Control Symbol. The MWR Personnel Strength Report has been assigned Report Control Symbol DD-M(Q)1555. The NAFI Employees' Compensation and Benefits Programs Report has been assigned Report Control Symbol DD-M(A)1554.

G. AUDITING

DoD audit policy is contained in DoD Instruction 7600.6 (reference (f)).

H. EFFECTIVE DATE AND IMPLEMENTATION

This Instruction is effective October 1, 1981. Forward two copies of implementing instructions to the Assistant Secretary of Defense (Manpower, Reserve Affairs, and Logistics) by April 1, 1981, to ensure implementation by the effective date.



Robert B. Pirie, Jr.
Assistant Secretary of Defense (MRA&L)

Enclosures - 7

1. References
2. Definitions
3. Categories of MWR Activities
4. Categories of MWR Personnel
5. MWR Personnel Strength Report
6. NAFI Employees' Compensation and Benefits Programs Report
7. Explanations of Data Elements in Enclosures 5 and 6

REFERENCES, continued

- (d) DoD Manual 5000.12-M, "DoD Manual for Standard Data Elements," December 1979, as authorized by DoD Instruction 5000.12, April 27, 1965
- (e) DoD Manual 1401.1-M, "Personnel Policy Manual for Nonappropriated Fund Instrumentalities," May 1978, authorized by DoD Instruction 1401.1, July 24, 1978
- (f) DoD Instruction 7600.6, "Audit of Nonappropriated Funds and Related Activities," January 4, 1974
- (g) DoD Instruction 7000.12, "Financial Management of Nonappropriated Funds and Related Appropriated Resources," July 17, 1974 (to be canceled September 30, 1981, at which time DoD Instruction 7000.12, "Financial Management of Morale, Welfare, and Recreational Activities," September 4, 1980, will become effective).

DEFINITIONS

A. Appropriated Fund Employee. A person paid from funds appropriated by the Congress of the United States.

B. Local National Nonappropriated Fund Instrumentality (NAFI) Employee. A national or citizen of a host country and employed in that country by or for a NAFI.

C. Morale, Welfare and Recreational (MWR) Activities. Those activities located on DoD installations or on property controlled by lease or other means by a Military Department or furnished by a DoD contractor, which provide for the comfort, pleasure, contentment, and mental and physical improvement of authorized DoD personnel that provide recreational and free-time programs, self-development programs, resale and free-time programs, resale merchandise and services, or general welfare. MWR activities may be funded wholly with appropriated funds, primarily with nonappropriated funds, or any combination of appropriated and nonappropriated funds.

D. Nonappropriated Funds (NAFs). Cash and other assets received by NAFIs from sources other than monies appropriated by the Congress of the United States. NAFs are government funds used for the collective benefit of military personnel, their dependents, and authorized civilians who generated them. These funds are separate and apart from funds that are recorded in the books of the Treasurer of the United States.

E. Nonappropriated Fund Instrumentality (NAFI). An integral DoD organizational entity that performs an essential government function. It acts in its own name to provide or assist other DoD organizations in providing MWR programs for military personnel and authorized civilians. It is established and maintained individually or jointly by the Heads of the DoD Components.

1. As a fiscal entity, it maintains custody of and control over its NAFs. It is also responsible for the exercise of reasonable care to prudently administer, safeguard, preserve, and maintain those appropriated fund resources made available to carry out its function.

2. It contributes with its NAFs to the MWR programs of other authorized organizational entities when so authorized. It is not incorporated under the laws of any state or the District of Columbia and it enjoys the legal status of an instrumentality of the United States.

F. Nonappropriated Fund Instrumentality (NAFI) Employee. A person employed by a NAFI and compensated from NAFs.

G. Third (Other) Country National NAFI Employee. A citizen or national of a country other than the United States or the host country in which employed by a NAFI.

CATEGORIES OF MWR ACTIVITIES*

CATEGORY	EXPLANATION OF EACH CATEGORY OR SELECTIVE ACTIVITIES
I. Armed Services Exchanges	Includes the functions of providing through the DoD Components' Exchange Systems (a) reimbursable goods and services to authorized patrons; and (b) funds to support other designated MWR programs.
II. Other Resale and Revenue-Sharing	<p>Includes the functions of providing, other than through exchanges, (a) reimbursable goods and services to authorized patrons; and (b) funds to support other designated morale programs. Personnel data will be maintained separately for the following selected Category II activities at a level determined by DoD Components:</p> <p><u>Civilian Employee Restaurants or Cafeterias</u></p> <p><u>Class VI Stores or Consolidated Package Stores</u></p> <p><u>Stars and Stripes Newspapers</u></p>
III. Military General Welfare and Recreation	<p>Includes those functions providing specific welfare and recreation programs for military personnel. Includes two subcategories: Category III.A., which consists of NAFIs that provide nonappropriated fund support. Category III.B. consists of MWR activities that are administered by special services or recreational officers. These activities will not be established, organized, or operated as NAFIs. They may be funded wholly with appropriated funds, primarily with NAF, or with any combination thereof of appropriated and NAFs. NAF support, if any, will be provided by NAFIs listed in Category III.A.</p>

*Note: All items in this enclosure have been registered in the DoD Data Element Program.

CATEGORIES OF MWR ACTIVITIES*

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III. Military General Welfare and Recreation	<p>Includes those functions providing specific welfare and recreation programs for military personnel. Includes two subcategories: Category III.A., which consists of NAFIs that provide nonappropriated fund support. Category III.B. consists of MWR activities that are administered by special services or recreational officers. These activities will not be established, organized, or operated as NAFIs. They may be funded wholly with appropriated funds, primarily with NAF, or with any combination thereof of appropriated and NAFs. NAF support, if any, will be provided by NAFIs listed in Category III.A.</p>

*Note: All items in this enclosure have been registered in the DoD Data Element Program.

CATEGORIES OF MWR ACTIVITIES

CATEGORY	EXPLANATION OF EACH CATEGORY OR SELECTIVE ACTIVITIES
	<p>Personnel data will be maintained separately for the following selected Category III. activities at a level determined by DoD Components:</p> <p><u>Armed Forces Recreation Centers</u> (includes all related sports/outdoor recreation, social programs operated in conjunction with these rest facilities).</p> <p><u>Arts & Crafts</u> (includes automotive crafts)</p> <p><u>Bowling</u> (includes all collateral operations financed as an integral part of this activity)</p> <p><u>Child Care Centers</u></p> <p><u>Dependent Youth Activities</u></p> <p><u>Golf</u> (includes all collateral operations financed as an integral part of this activity)</p> <p><u>Libraries</u></p> <p><u>Motion Pictures</u></p> <p><u>Outdoor Recreation</u> (includes operations of outdoor recreation areas, parks, beaches, marinas, riding stables, hunting and fishing areas, travel camps, campgrounds, equipment centers, hiking trails, motor sports activities, cabins and cottages).</p> <p><u>Recreation Center and Unit or Company Activities</u> (includes television viewing, games, amusement machines, dances, parties, music listening, group tours,</p>

CATEGORIES OF MWR ACTIVITIES

CATEGORY	EXPLANATION OF EACH CATEGORY OR SELECTIVE ACTIVITIES
	service entertainment programs, music and theatre activities, and travel, tour and ticket information (commercial ticketing) activities.
	<u>Sports</u> (exclusive of bowling and golf)
IV. Civilian Employee General Welfare and Recreation	Includes those functions of providing welfare and recreational programs for civilian personnel.
V. Open Messes	Provides messing, including essential feeding, social programs, services and facilities; and installation protocol functions.
VI. Other Membership Associations	Provides essential MWR programs, services, and facilities (other than open messes) to special interest groups. These NAFIs receive no revenue from nor distribute dividends to other NAFIs. Merchandise is sold only to members and is directly related to the purpose and function of the membership association.
VII. Common Support Service NAFIs	Includes all NAFIs performing consolidated support services functions such as accounting, procurement, or personnel services for more than one category of NAFIs identified in this enclosure. Does not include staff management functions at installation, major command, or service headquarters levels, the costs of which are allocated based on workload to the other benefiting categories.
VIII. Supplemental Mission Services NAFIs	Includes all NAFIs providing MWR services that supplement the mission of training, health, billeting, or other appropriated funded programs. (NOTE: Appropriated fund costs of

CATEGORIES OF MWR ACTIVITIES

CATEGORY	EXPLANATION OF EACH CATEGORY OR SELECTIVE ACTIVITIES
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these programs and personnel assigned thereto will be reported in accordance with this Instruction only to the extent that they relate directly to the NAFI-operated functions. For example, appropriated fund costs of operating bachelor officers quarters will not be charged to Category VIII. However, prorated costs of appropriated funded personnel who perform collateral duties of collecting, accounting, or disbursing NAFs should be reported.)

CATEGORIES OF MWR PERSONNEL*

A. Employees paid from Nonappropriated Funds (excludes employees of contract/concession operations)

1. U.S. Citizen/U.S. Nationals. The employee categories shown in categories 1 through 13 are in accordance with the categories of employees established in Chapter II of DoD 1401.1-M (reference (e)).

a. Regular Employees (categories 1 through 5)

Full-Time. Regular full-time employees are those people hired for continuing positions who have a regularly scheduled workweek of 35 hours or more.

(1) Dependents. A dependent of an active duty U.S. military person wherever located and a dependent of U.S. civilian employees in foreign countries.

(2) Other. All other U.S. citizen or U.S. national employees.

Part-Time. Regular part-time employees are those people hired for continuing positions for a minimum of 20 hours per week but less than 35 hours per week on a regularly scheduled basis.

(3) Military. Off-duty enlisted military personnel who receive NAF compensation.

(4) Dependents. Refer to definition of category (1).

(5) Other. Refer to definition of category (2).

b. Temporary Employees (categories 6 through 10)

Full-Time. Full-time temporary employees are those who are employed for 35 hours or more per week for not more than 12 months in continuing pay status in the same NAFI.

(6) Dependents. Refer to definition of category (1).

(7) Other. Refer to definition of category (2).

Part-Time. Part-time temporary employees are those who are employed for a minimum of 20 hours per week, but less than 35 hours per week for not more than 12 months in a continuing pay status in the same NAFI.

(8) Military. Refer to definition of category (3).

*Note: All items in this enclosure have been registered in the DoD Data Element Program.

(9) Dependents. Refer to definition of category (1).

(10) Other. Refer to definition of category (2).

c. Intermittent Employees (categories (11) through (13)). Intermittent employees are those who are not on a regularly scheduled workweek who usually work less than full-time. Their employment is on a recurrent basis but only when needed. Included in this category are those employees who work less than 20 hours per week on a part-time basis.

(11) Military. Refer to definition of category (3).

(12) Dependents. Refer to definition of category (1).

(13) Other. Refer to definition of category (2).

2. Foreign Nationals (categories (14) through (16)). This includes foreign nationals who are either citizens of an overseas host country or citizens of a foreign country overseas, other than the host country (third country nationals) who are employed by the MWR organization.

(14) Full-Time. Refer to definition of categories (1) and (2).

(15) Part-Time. Refer to definition of categories (3) through (5).

(16) Temporary. Refer to definition of categories (6) through (10).

B. Personnel Paid from Appropriated Funds

1. Assigned Military (categories (17) through (20))

a. Officers

(17) Full-Time. Officers and warrant officers assigned primary duty to the MWR organization.

(18) Part-Time. Officers and warrant officers shall be reported as defined in subsection F.4., basic Instruction.

b. Enlisted

(19) Full Time. Enlisted personnel assigned primary duty to the MWR organization.

(20) Part-Time. Enlisted personnel shall be reported as defined in subsection F.4., basic Instruction.

2. Civil Service Full-Time and Part-Time Personnel (categories 21 through 24)

(21) General Schedule (GS). Full-time Civil Service employees assigned to MWR organizations and paid from appropriated funds, in accordance with the General Schedule.

(22) General Schedule. Part-Time Civil Service (GS) employees assigned to MWR organizations who work less than full-time (40 hours) under a prescheduled regular tour of duty.

(23) Wage Board. Full-Time Civil Service (WB) employees assigned to MWR organizations and paid from appropriated funds.

(24) Wage Board. Part-Time Civil Service (WB) employees assigned to MWR organizations who work less than full-time (40 hours) under a prescheduled regular tour of duty.

3. Foreign Nationals (categories 25 through 27)

(25) Full-Time. Refer to definition of categories (1) and (2).

(26) Part-Time. Refer to definition of categories (3) through (5).

(27) Temporary. Refer to definition of categories (6) through (10).

HWB PERSONNEL STRENGTH REPORT

DOD COMPONENT
(DoD Standard Data Element DE-NM)

DATE _____
(TYPE IN)

[illegible]

NAF: EMPLOYEES' COMPENSATION AND BENEFITS PROGRAMS REPORT

DOD COMPONENT _____		DATE _____					
CATEGORIES OF MWR ACTIVITIES	I	II	III	IV	V & VI	VII & VIII	TOTAL
A. NUMBER OF NAFs							
B. NAF: EMPLOYEE COSTS							
1. All Employees in United States							
a. Payroll - Total (Employer costs for salaries & wages - including over-time & COLA)							
b. Benefits							
(1) FICA							
(2) Retirement							
(3) Other							
(4) Total							
2. All Employees in Overseas Areas							
a. U.S. Citizens/Nationals							
(1) Payroll - Total (Employer costs for salaries & wages - including over-time & COLA)							
(2) Benefits							
(a) FICA							
(b) Retirement							
(c) Other							
(d) Total							
b. Foreign Nationals							
(1) Payroll - Total (Employer costs for salaries and wages - including over-time & COLA)							
(2) Benefits - Total (Employer costs for FICA, retirement, insurance & worker's compensation, other fringe benefits)							
C. NAF BENEFIT PROGRAMS							
1. Retirement							
a. Full-Time Eligible							
b. Full-Time Participants							
c. Part-Time Eligible							
d. Part-Time Participants							
2. Medical Insurance							
a. Full-Time Eligible							
b. Full-Time Participants							
c. Part-Time Eligible							
d. Part-Time Participants							
3. Life Insurance							
a. Full-Time Eligible							
b. Full-Time Participants							
c. Part-Time Eligible							
d. Part-Time Participants							
4. Disability Income Insurance							
a. Full-Time Eligible							
b. Full-Time Participants							
c. Part-Time Eligible							
d. Part-Time Participants							

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EXPLANATIONS OF DATA ELEMENTS
IN ENCLOSURES 5 AND 6

ENCLOSURE 5 - MWR PERSONNEL STRENGTH REPORT

1. See enclosures 2 and 4 for explanations of categories of personnel.
2. See enclosure 3 for explanations of "Category of MWR Activity."
3. Items 18, 20, 22, and 24, "Officers Part-Time," "Enlisted Part-Time," "GS Part-Time," and "Wage Board Part-Time" do not include any person with less than 25 percent part-time or collateral duties with MWR activities.
4. DoD Component (see DoD 5000.12-M (reference (d)) DoD Standard Data Element DE-NM.
5. Date will be entered year, month, day (see DoD 5000.12-M (reference (d)) DoD Standard Data Element DA-FA. Include YYMMDD on enclosure 5.

ENCLOSURE 6 - NAFI EMPLOYEES' COMPENSATION AND BENEFITS PROGRAMS REPORT

1. DoD Component (see DoD 5000.12-M (reference (d)) DoD Standard Data Element DE-NM.

2. Date will be entered year, month, day (see DoD 5000.12-M (reference (d)) DoD Standard Data Element DA-FA. Include YYMMDD on enclosure 6.

A. NUMBER OF NAFIs

1. Specify the number of individual NAFIs in each category (such as, under Category V, show the number of Open Messes).
2. See enclosure 3 for explanations of "Category of MWR Activities."

B. NAFI EMPLOYEE COSTS

1. Item B.1., "All Employees in United States." Include employees in Alaska and Hawaii.
2. The sum of items B.1.a., B.2.a.(1), and B.2.b.(1) must equal Expense Caption 2, "Civilian Personnel Salaries and Wages," for the column headed "Nonappropriated Amounts" in enclosure 5 of DoD Instruction 7000.12 (reference (g)) ("Appropriated and Nonappropriated Fund Expense Summary - Schedule A to Income and Expense Statement").
3. The sum of items B.1.b.(4), B.2.a.(2)(d), and B.2.b.(2) must equal Expense Caption 3, "Civilian Personnel Benefits," for the column headed "Nonappropriated Amounts" in enclosure 5 of DoD Instruction 7000.12 (reference (g)) ("Appropriated and Nonappropriated Fund Expense Summary - Schedule A to Income and Expense Statement").